

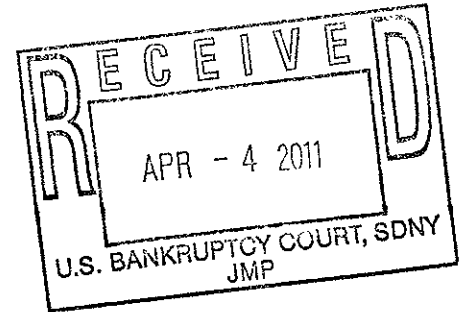
**Letter to Bankruptcy Court Defending Hutton Pension**

Ivan L. McKinney  
331 Greenacres Blvd  
Bossier City, LA 71111

31 March 2011

Honorable James M. Peck  
One Bowling Green, Courtroom 601  
New York, NY 10004

Weil, Gotshal & Manges, LLP  
Attn: Shai Waisman, Esq., and Mark Bernstein, Esq.  
767 Fifth Ave  
New York, NY 10153



Office of the Trustee for Region 2  
Attn: Tracy Hope Davis, Esq., Elizabeth Gaspirini, Esq., Andrea B. Schwartz, Esq.  
33 Whitehall St., 21<sup>st</sup> Floor  
New York, NY 10004

Milbank, Tweed, Hadley & McCoy, LLP  
Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.  
1 Chase Manhattan Plaza  
New York, NY 10005

Dear Ladies And Gentlemen Who Are Associated With Claim Number 5447:

I absolutely oppose the disallowance and expungement of my Claim Number 5447, filed 07/16/09 by debtors Lehman Brothers Holdings, Inc., and certain affiliates, with United States Bankruptcy Court, Southern District of New York. Lehman Brothers Holdings, Inc., et al, debtors, originally filed for Chapter 11 Bankruptcy, Case Number 08-13555 (JMP) (Jointly Administered); this Objection concerns Lehman's One Hundred Tenth Omnibus Objection to Claims (No Liability Pension Claims).

I, Ivan L. McKinney, base my claim on the fact that I am a retired employee of E. F. Hutton & Co. This firm subsequently became a part of Lehman Brothers. Lehman Brothers assumed all assets and liabilities of E. F. Hutton, including liability for paying pension payments to E. F. Hutton retired employees. Lehman subsequently went bankrupt, and my pension payments afterwards were paid monthly by the Pension Benefit Guaranty Corporation (PBGC), which, as you know, was established for this purpose by the U. S. Government.

My small monthly pension amount (\$385.07) is necessary for my lifestyle; I am over 81 years of age.

For years, year in and year out, Lehman Brothers would report as to the "amount and health" of the retirement plan funds. They reported annually that the retirement fund was actually increasing in value – right up to the time of filing for bankruptcy. Then, all of a sudden, retirement fund assets were deleted from reports and the PBGC assumed liability for their payment.

My name, address and telephone number are: Ivan L. McKinney, 331 Greenacres Blvd., Bossier City, LA 71111; telephone number (318) 742-0895. I have ultimate authority to reconcile, settle, or otherwise resolve my claim.

Sincerely,

A handwritten signature in black ink, appearing to read "Ivan L. McKinney", with a long horizontal flourish extending to the right.

Ivan L. McKinney